UNITED STATES DISTRICT COURT SOUTHERN DISTRICT OF NEW YORK

GREAT AMERICAN INSURANCE COMPANY,

CASE NO. 07 CIV. 6498 (RMB)

Plaintiff,

\_\_\_\_X

-against-

KINGSWAY FINANCIAL SERVICES' RULE 7.1 DISCLOSURE STATEMENT

MARTIN L. SOLOMON, EDWIN W. ELDER, WILLIAM J. BARRETT, WILMER J. THOMAS, JR., JOHN A. DORE, KARLA VIOLETTO, KINGSWAY FINANCIAL SERVICES, INC. and AMERICAN COUNTRY HOLDINGS INC.,

Defendants.	
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Pursuant to Rule 7.1 of the Federal Rules of Civil Procedure, the undersigned counsel for Kingsway Financial Services Inc. (a publicly traded non-governmental corporate party) and American Country Holdings, Inc certifies that Kingsway Financial Services Inc. is the corporate parent of American Country Holdings, Inc.

New York, New York Dated: November 15, 2007

Respectfully submitted,

C. Jacobs, Esq. (SCJ-0929)

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Tel: (212) 381-1191

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& Black, LLC
Attorneys for Plaintiff
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New York, New York 1004
(212) 820-7750

C:\JACOBSLTRS\KINGSWAY(INTERPLEADER).ANSWER 7.1 STATEMENT.304.07

## CERTIFICATE OF SERVICE

The undersigned does hereby certify that a true and correct copy of the foregoing Defendants Kingsway Financial Services,
Inc. and American Country Holdings, Inc.'s Kingsway Financial
Services' Rule 7.1 Disclosure Statement was served by facsimile
and U.P.S. Overnight Mail this 15<sup>th</sup> day of November 2007 on all
counsel of record, as set forth in the service list below:

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Dated: New York, New York November 15, 2007

Christine A. Irwin

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		DORE, KARLA VIOLETTO, FINANCIAL SERVICES, INC.				
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		Print Name	e Beneath			
			GOODMAN & JA	COBS LLP	•	
		Attorneys for	Defenda	ants Kingsway F	inancial Services, Inc. and	
		C	office and Post Office At - 75 BROAD STREET	<i>ldress, Telepho</i> Amer 30тн FLOOR	ican Country Holdings, Inc.	
			NEW YORK, N.	Y. 10004		
			(212) 385-1	.191		
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	Attorney(s) for					
	Service of a	copy of the within			is hereby admitted.	
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	Attorney(s) for					
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					Yours, etc.	
					MAN & JACOBS LLP	
				Attorneys	-	
Го				C	Office and Post Office Address	
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					NEW YORK, N.Y. 10004	